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Attorneys for the United States

**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF OREGON**

FLOYD W. BEAM and ELAINE M. BEAM,	)	
	)	
Plaintiffs and Counterdefendants,	)	Civil No. 07-6035-TC
v.	)	
	)	<b>)UNITED STATES' RESPONSE TO</b>
UNITED STATES GOVERNMENT, a.k.a.	)	<b>)PLAINTIFFS' OBJECTIONS TO</b>
UNITED STATES OF AMERICA, a Federal	)	<b>)FINDINGS AND RECOMMENDATIONS</b>
Corporation, INTERNAL REVENUE	)	
SERVICE OVERSIGHT BOARD, a.k.a. the	)	
INTERNAL REVENUE SERVICE,	)	
DEPARTMENT OF THE TREASURY, a.k.a.	)	
UNITED STATES TREASURY, and the	)	
SOCIAL SECURITY ADMINISTRATION,	)	
Defendants, Counterclaimants and Third-Party	)	
Plaintiffs,	)	
v.	)	
ERIC BEAM, STATE OF OREGON, and	)	
FLOYD W. BEAM and ELAINE M. BEAM as	)	
TRUSTEES OF SUNBEAM INVESTMENT	)	
COMPANY,	)	
<u>Third-Party Defendants.</u>	)	

The United States of America, by and through its undersigned counsel, hereby responds

plaintiffs' objections to the Findings and Recommendations of Magistrate Judge Coffin, Docket Entry # 98, whereby Judge Coffin recommended that the United States' motion for summary judgment be granted in full, reducing federal tax assessments to judgment and foreclosing the related Notices of Federal Tax Liens on the real properties subject of this action.

Plaintiffs' objections are insufficient; they do not address any of Judge Coffin's findings or recommendations. Rather, plaintiffs make a general objection to the findings and recommendations, asking the Court to deny the United States' motion for summary judgment and to stay any foreclosure proceedings. The time for plaintiffs to make any such arguments has passed. If plaintiffs wanted the Court to consider such arguments, they should have been made in a response to the United States' motion for summary judgment, not in their objections. In their objections, plaintiffs also allege that they are trying to work with the IRS and the United States to resolve this matter. This allegation is unfounded, and, to date, this matter has not been resolved, absent whatever progress the United States has been able to make through the initiation of its counterclaims and third-party claims. As such, the United States respectfully requests that the Court disregard plaintiffs' allegations and adopt the Findings and Recommendations of Magistrate Judge Coffin.

DATED this 7th day of November, 2008.

KARIN J. IMMERGUT  
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/s/ Kari D. Larson

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that on November 7, 2008, the foregoing UNITED STATES' RESPONSE TO PLAINTIFFS' OBJECTIONS TO FINDINGS AND RECOMMENDATIONS was electronically filed with the Clerk of Court using the CM/ECF system. It is further certified that on this same date, service of the foregoing was made by depositing copies thereof in the United States mail in a postage prepaid envelope addressed to:

Elaine M. Beam  
655 A Street, Suite E  
Springfield, OR 97477

Sunbeam Investment Company  
c/o Elaine M. Beam, as Trustee  
655 A Street, Suite E  
Springfield, OR 97477

/s/ Kari D. Larson  
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